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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

August 24, 2009

Krystina Gross, Manager  
Sponsored Projects Accounting  
Washington University  
700 Rosedale Avenue  
St. Louis, MO 63112-1408

RE: Ryan White Part A (Project #2009-DOH13)

Dear Ms. Gross:

Enclosed is a report of the fiscal monitoring review of Washington University, a not-for-profit organization, Ryan White Part A Program, for the period August 1, 2008 through April 30, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. Fieldwork was completed on June 5, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: David Fagala, Accountant II, DOH  
Amber Wagner, Grants Administrator, DOH



# CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)  
RYAN WHITE PART A**

**WASHINGTON UNIVERSITY  
CONTRACTS #HD-09-14, #HD-09-16 AND #HD-09-17  
CFDA #93.914**

**FISCAL MONITORING REVIEW**

**AUGUST 1, 2008 THROUGH APRIL 30, 2009**

**PROJECT #2009-DOH13**

**DATE ISSUED: AUGUST 24, 2009**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
RYAN WHITE PART A  
WASHINGTON UNIVERSITY  
FISCAL MONITORING REVIEW  
AUGUST 1, 2008 THROUGH APRIL 30, 2009**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Early Intervention Programs

**Contract Numbers:** HD-09-14  
HD-09-16  
HD-09-17

**CFDA Number:** 93.914

**Contract Periods:** August 1, 2008, through July 31, 2009

**Contract Amounts:** \$68,925 (Contract HD-08-14)  
\$40,457 (Contract HD-08-24)  
\$38,878 (Contract HD-08-25)

These contracts provided Ryan White Part A funds from the Department of Health (DOH) to Washington University (Agency) to provide services for early intervention/targeted outreach services, and case management services for people with HIV/AIDS.

### **Purpose**

The purpose of this review was to determine the Agency's compliance with federal, state and local DOH requirements for the period August 1, 2008, through April 30, 2009, and make recommendations for improvements as considered necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grants administered by the DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on June 5, 2009.

### **Exit Conference**

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that Agency did not fully comply with federal, state, and local DOH contract requirements.

### **Status of Prior Observations**

The Agency's most recent fiscal monitoring report, project #2009-DOH2, dated April 17, 2009, had no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the fiscal year ended June 30, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report, dated September 11, 2008, rendered unqualified opinions on both the general-purpose financial statements and federal awards. There were no material weaknesses or significant deficiencies identified.

There were findings in the federal awards required to be reported by OMB Circular A-133; however, none of these findings pertained to the grants passed through the City of St. Louis, Department of Health.

The Agency qualified as low-risk auditee.

### **Summary of Current Observations**

There were no current observations.